

LEGISLATURE OF NEBRASKA
NINETY-EIGHTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 676

Introduced by Jensen, 20; Tyson, 19

Read first time January 22, 2003

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to motor vehicles; to amend section 60-3007,
- 2 Reissue Revised Statutes of Nebraska; to impose a motor
- 3 vehicle fee on exempt vehicles; and to repeal the
- 4 original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-3007, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 60-3007. (1) In addition to the registration fees
4 provided by Chapter 60, article 3, and the motor vehicle tax
5 imposed in section 60-3002, a motor vehicle fee is imposed on all
6 motor vehicles registered for operation in this state.

7 (2) The county treasurer or designated county official
8 pursuant to section 23-186 shall annually determine the motor
9 vehicle fee on each motor vehicle registered in the county based on
10 the age of the motor vehicle pursuant to this section and cause a
11 notice of the amount of the fee to be mailed to the registrant at
12 the address shown upon his or her registration certificate. The
13 notice shall be printed on a prenumbered statement form prescribed
14 by the Department of Motor Vehicles, shall be combined with the
15 notice of the motor vehicle tax, and shall be mailed on or before
16 the first day of the last month of the registration period.

17 (3) The motor vehicle tax, motor vehicle fee, and
18 registration fee shall be paid to the county treasurer or
19 designated official prior to the registration of the motor vehicle
20 for the following registration period. After retaining one percent
21 of the motor vehicle fee collected for costs, the remaining
22 proceeds shall be remitted to the State Treasurer for credit to the
23 Motor Vehicle Fee Fund except as provided in subsection (11) of
24 this section. The State Treasurer shall return funds from the
25 Motor Vehicle Fee Fund remitted by a county treasurer or designated
26 county official which are needed for refunds or credits authorized
27 by law.

28 (4) The Motor Vehicle Fee Fund is created. On or before

1 the last day of each calendar quarter, the State Treasurer shall
 2 distribute all funds in the Motor Vehicle Fee Fund as follows: (a)
 3 Fifty percent to the county treasurer of each county, amounts in
 4 the same proportion as the most recent allocation received by each
 5 county from the Highway Allocation Fund; and (b) fifty percent to
 6 the treasurer of each municipality, amounts in the same proportion
 7 as the most recent allocation received by each municipality from
 8 the Highway Allocation Fund. Funds from the Motor Vehicle Fee Fund
 9 shall be considered local revenue available for matching state
 10 sources. All receipts by counties and municipalities from the
 11 Motor Vehicle Fee Fund shall be used for road, bridge, and street
 12 purposes. Any money in the fund available for investment shall be
 13 invested by the state investment officer pursuant to the Nebraska
 14 Capital Expansion Act and the Nebraska State Funds Investment Act.

15 (5) The motor vehicle fee schedules are set out in this
 16 section. Except for passenger cars, trucks, utility vehicles, and
 17 vans, up to and including seven tons, with a value when new of less
 18 than \$20,000, and for assembled passenger cars, trucks, utility
 19 vehicles, and vans up to and including seven tons, the fee shall be
 20 calculated by multiplying the base fee times the fraction which
 21 corresponds to the age category of the vehicle as shown in the
 22 following table:

23	YEAR	FRACTION
24	First through fifth	1.00
25	Sixth through tenth	.70
26	Eleventh and over	.35

27 (6) The base fee shall be:

28 (a) Passenger cars, trucks, utility vehicles, and vans --

1 Up to and including seven tons, with a value when new of \$20,000
2 through \$39,999 -- \$20

3 (b) Passenger cars, trucks, utility vehicles, and vans --
4 Up to and including seven tons, with a value when new of \$40,000 or
5 more -- \$30

6 (c) Motorcycles -- \$10

7 (d) Recreational vehicles -- Cabin trailers and
8 self-propelled mobile homes -- \$10

9 (e) Trucks over seven tons and buses -- \$30

10 (f) Trailers other than semitrailers -- \$10

11 (g) Semitrailers -- \$30

12 The fee for passenger cars, trucks, utility vehicles, and
13 vans, up to and including seven tons, with a value when new of less
14 than \$20,000, and for assembled passenger cars, trucks, utility
15 vehicles, and vans up to and including seven tons shall be five
16 dollars.

17 (7) For purposes of subsection (6) of this section, truck
18 means all trucks and combinations of trucks or truck-tractors,
19 except those trucks, truck-trailers, trailers, or semitrailers
20 registered under section 60-305.09, and the fee is based on the
21 gross vehicle weight rating as reported by the manufacturer.

22 (8) For purposes of subsection (6) of this section,
23 trailer and semitrailer have the same meanings as in section
24 60-301.

25 (9) Current model year vehicles are designated as
26 first-year vehicles for purposes of the schedules.

27 (10) When a motor vehicle is registered which is newer
28 than the current model year by the manufacturer's designation, the

1 motor vehicle is subject to the initial motor vehicle fee for six
2 registration periods.

3 (11) An owner of a motor vehicle which is exempt from the
4 imposition of a motor vehicle tax pursuant to section 60-3002 shall
5 also be exempt from the imposition of the motor vehicle fee imposed
6 pursuant to this section, except that an owner of a motor vehicle
7 which is exempt under subdivisions (1) through (6) of section
8 60-3002 shall pay a one-time motor vehicle fee of two hundred
9 dollars upon the first registration of the exempt vehicle on or
10 after January 1, 2004, which shall be remitted by the county
11 treasurer or designated county official to the State Treasurer for
12 credit to the General Fund.

13 (12) Assembled motor vehicles other than passenger cars,
14 trucks, utility vehicles, and vans up to and including seven tons
15 shall follow the schedules for the motor vehicle body type.

16 Sec. 2. Original section 60-3007, Reissue Revised
17 Statutes of Nebraska, is repealed.